

**REMARKS/ARGUMENTS**

Upon entry of this Amendment, Claims 2-10 will be pending in the application. Claims 1 and 11-23 have been canceled.

The undersigned would like to thank Examiner Davis for the courtesies extended during the telephone conducted February 3, 2004.

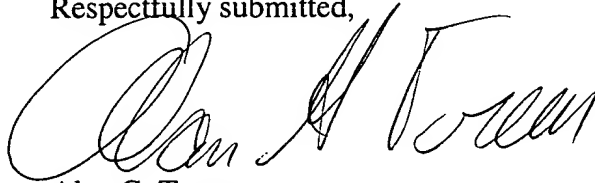
Claims 1-6 and 10 stand rejected under 35 U.S.C. § 102(b) as allegedly being anticipated by Tanaka et al. '283. The Office Action states that, as per Claim 2, Tanaka et al. '283 shows a perpendicular recording head including a non-magnetic substrate 2c having a surface and main pole 511 including a magnetically permeable plating 52 covering the substrate surface. The surface of substrate 2c is oriented in a plane substantially parallel with the tracks of the medium 2.

As discussed during the telephone interview, Tanaka et al. '283 discloses a write pole 511 disposed on a surface of a return pole path 52, wherein the surface upon which the write pole 511 is disposed is perpendicular to the tracks of the underlying recording medium 2 (see Fig. 4). In contrast, the main pole as recited in Claim 2 is plated on a surface of a substrate that is substantially parallel with tracks of the magnetic recording medium. Such an orientation is not taught or suggested by Tanaka et al. '283. Accordingly, it is submitted that Claim 2, and the claims that depend therefrom, are patentable over Tanaka et al. '283.

In view of the foregoing amendments and remarks, it is submitted that Claims 2-10 are patentable over the prior art of record. Accordingly, an early Notice of Allowance of this application is respectfully requested.

In the event that any outstanding matters remain in connection with this application, the Examiner is invited to telephone the undersigned at (412) 263-4340 to discuss such matters.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Alan G. Towner". The signature is fluid and cursive, with the first name "Alan" being more prominent and the last name "Towner" written in a more compact, stylized manner.

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